



Steve Suarez

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[Business Tax](#)
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Steve works exclusively on **income tax** matters, focusing on mergers and acquisitions, inbound and outbound investment, corporate restructurings and audit management, and tax dispute resolution.

He is the founder of [Mining Tax Canada website](#), a website devoted to mining-related taxation issues.

Experience

- **Loblaw Companies Limited**, on the \$845 million acquisition by its wholly-owned subsidiary Shoppers Drug Mart of Lifemark Health Group.
- **Sterling Capital Brokers** in its merger with Luedey Consultants Inc. to become one of the largest independent employee-owned benefit consulting firms in Canada.
- **Epiroc Canada Holding Inc.**, a subsidiary of Epiroc Rock Drills AB, in its acquisition of 100% of MineRP Holdings Inc. from Dundee Precious Metals Inc. (TSX: DPM).
- **BNY Mellon Wealth Management**, Advisory Services, Inc. in its sale to Guardian Capital Group (TSX: GCG).
- **SterlingCapitalBrokers Ltd.** acquired all of the issued and outstanding shares of Riverview Insurance Solutions Inc.
- **Virtu Financial** (NASDAQ: VIRT), a leading provider of financial services and products that leverages cutting-edge technology, in its sale of MATCHNow marketplace to Cboe Global Markets.

- **Canadian Premier Life Insurance Company** in its acquisition of Gerber Life Insurance Company's Canadian insurance business from U.S.-based Western & Southern Financial Group.
- **Berkshire Hathaway Energy Company ("BHE")**, in its indirect share purchase acquisition of the Montana Alberta Tie-Line from Enbridge Inc. for an approximate purchase price of \$200M.
- **Atlas Copco AB** on its divisive reorganization and spin-out of Epiroc AB.
- **HollyFrontier Corporation** in connection with its acquisition of Petro-Canada Lubricants Inc. from Suncor Energy.
- **Health Care REIT** in connection with its \$1-billion acquisition of HealthLease Properties REIT.
- **Ridley Inc.** in its acquisition by way of plan of arrangement by Alltech, Inc.
- **Cynapsus Therapeutics Inc.** in connection with its going-private transaction by way of plan of arrangement involving Sunovion Pharmaceuticals Inc.
- **The DOW Chemical Company** in connection with the sale of its ownership interest in MEGlobal to EQUATE Petrochemical Company K.S.C. (EQUATE).
- **JLL Partners** in connection with its acquisition of Patheon Inc. and concurrent combination with Royal DSM.
- Agents (co-led by RBC Capital Markets and TD Securities Inc.) in the offering of senior unsecured debentures, Series G of Cameco Corporation.
- **George Weston Limited** in connection with its issuance of senior unsecured notes.
- **Dominion Diamond Corporation** (formerly Harry Winston Diamond Corporation) in connection with its acquisition of the Ekati diamond mine from BHP Billiton Canada Inc.
- **Parrish & Heimbecker Limited** in its acquisitions of Weyburn Inland Terminal Ltd., Thirdcoast Limited and Dover Industries Limited.
- **Softchoice Corporation** in connection with its going-private transaction by way of plan of arrangement involving Birch Hill Equity Partners.
- **North American Energy Partners Inc.** in connection with the sale of its piling division to Keller Group plc.
- **Eldorado Gold Corporation** in its acquisition of European Goldfields Limited.
- **London Stock Exchange Group plc** in its proposed merger of equals with TMX Group Inc.
- **Inco Limited** on its proposed merger with Phelps Dodge Corporation and subsequent acquisition by Companhia Vale do Rio Doce.
- **Placer Dome Inc.** in the unsolicited offer by Barrick Gold Corporation and resulting negotiated merger.
- **BCE Inc.** in the formation of Bell Globemedia with The Thomson Corporation and The Woodbridge Company Limited.
- **Adolph Coors Company** on its merger with Molson Inc.
- **Walter Energy, Inc.** in its acquisition of Western Coal Corp.
- **The Seagram Company Ltd.** in its acquisition by Vivendi.
- **Magna International** in the going-private transactions of its publicly traded subsidiaries, Tesma, Decoma and Intier Automotive, and in its spin-out of MI Developments Ltd.
- **CanWest Global Communications Corp.** in its acquisition of Alliance Atlantis Inc.

Insights & Events

- Speaker, "Legal Implementation in Canada", Pillar Two Symposium, Canadian Tax Foundation, July 27, 2022
- Author, "What Will Deans Knight Tell Us About GAAR?," Perspectives on Tax Law & Policy, June 2022
- Supreme Court of Canada grants leave to appeal in Deans Knight
- Canadian transfer pricing update

- Author, ["Taxpayer Seeks to Appeal Antiavoidance Case to Supreme Court of Canada."](#) TaxNotes, September 2021.
- Same, same but different: U.S. business and the 2021 Canadian election
- Critical minerals: A prominent topic in Canada's 2021 federal election
- Author, ["Managing your tax advisors: Part 1."](#) the In-House Edition, Canadian Bar Association, August 2021.
- Author, ["Managing your tax advisors: Part 2."](#) the In-House Edition, Canadian Bar Association, August 2021.
- Author, ["Managing your tax advisors: Part 3."](#) the In-House Edition, Canadian Bar Association, August 2021.
- Key takeaways from Supreme Court's termination of Cameco transfer pricing saga
- Trends to watch in 2021 – Agribusiness: technology and disruption
- Trends to watch in 2021 – U.S. election: impact on Canada
- [Author, "Loblaw Financial: The "Seinfeld" of Leave Applications", Tax Topics, August 2020](#)
- [Author, "Canadian Appeals Court Upholds Taxpayer Win in Cameco", Tax Notes, July 2020](#)
- [Author, "The MNE's Abridged Tax Guide To Canada," Tax Notes, July 2020.](#)
- Top 10 Canadian Tax Issues for U.S. Companies with Canadian Subsidiaries
- Tax topics for tough times
- COVID-19: Key considerations for U.S. companies in Canada
- [Author, "How the MLI Will Change Capital Gains Taxation in Canada", Tax Notes, May 2020](#)
- Author, ["Transfer Pricing in Canada," Tax Notes International, December 2019.](#)
- Speaker, "Privilege and confidentiality - an update," IBA The New Era of Taxation Conference, November 2019
- [Author, "FCA To Hear Atlas Tube Appeal," Canadian Tax Highlights, Volume 27, No. 12, December 2019](#)
- [Speaker, IBA Tax Committee: "The New Era of Taxation", November 2019](#)
- Author, "Loblaw Financial: Cleanup Needed in Aisle 4," Current Cases feature (2019) 67:2 Canadian Tax Journal 363-77

Beyond Our Walls

Professional Involvement

- Co-Chair, Economic & Taxation Policy Committee, Canadian Chamber of Commerce
- Councillor, Canadian branch of International Fiscal Association
- Co-chair, Toronto Centre Canada Revenue Agency and Tax Professionals Consultation Group
- Special Advisor, taxation committee of the Mining Association of Canada
- Member, Business at OECD Committee (BIAC)

Awards & Recognitions

- Recognized in the 2022 edition of *IFLR1000 - Expert Guides - Guide to the World's Leading Tax Advisers - Tax*.
- Recognized in the 2022 (and 2016-2018) edition of *Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada* (the Lexpert/ALM 500) (Corporate Tax).

- Recognized in the 2022 (and since 2016) edition of *Chambers Canada — Canada's Leading Lawyers for Business* (Tax).
- Recognized in the 2022 (and since 2015) edition of *Chambers Global — The World's Leading Lawyers for Business* (Tax).
- Recognized in the 2022 (and since 2014) edition of *The Canadian Legal Lexpert Directory* (Corporate Tax) (Most Frequently Recommended)
- Recognized in the 2021 edition of *Lexpert Special Edition: Finance and M&A*
- Recognized in the 2020 edition of *World Tax* (EG Tax Leading Advisor).
- Recognized in the fifth annual edition of the *Best Lawyers: Global Business Edition*.
- Recognized in the 2020 edition of *Who's Who Legal – Thought Leaders* (Corporate Tax - both Advisory and Controversy practice areas).
- Recognized as a leading Canadian lawyer in the 2019 (and since 2015) editions of the *Lexpert®/Report on Business Special Edition on Global Mining*.
- Recognized in the 2019 edition (and since 2015) of the *Lexpert®/ROB Special Edition – Canada's Leading Corporate Lawyers*.
- Recognized in the 2018 (and since 2016) edition of *The Legal 500 Canada (Tax)*. Previously recognized in 2015 for Corporate Tax.
- Selected by peers for inclusion in the 2022 (and since 2015) editions of *The Best Lawyers in Canada®* (Tax Law).
- Recognized in the 2019 (and since 2014) edition of *Who's Who Legal: Canada* (Corporate Tax).
- Recognized in the 2018 edition of *Who's Who Legal — The International Who's Who of Business Lawyers* (Corporate Tax — both advisory and controversy practice areas).
- Recognized as a Corporate Tax by *International Tax Review*.

Bar Admission & Education

- Ontario, 1990
- New York, 1993
- Roll of Solicitors (England & Wales), 1994

- MBA, Ivey School of Business, University of Western Ontario, 1994
- JD, University of Toronto, 1988

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